Banking

14 of 1908

Sl. No. 1-7

*Previous references.*

B. Nov. 07 SS 1-2. Banks. 1907
Nov. 05 " 3. Rg. 7. 86-05 / 1908-9.
Sept. 05 " 1-2. " (Banking.)

*Later references.*

B. Jul 09 SS 1-3. D. 28/08
B. 7-10: SS 1-4. B. Sept 10

File No. 14-08

Serial Nos. 1-7

# GENERAL AND REVENUE SECRETARIAT.

---

*Serial Nos.* 1-7

**Part B. for** April 09

---

SUBJECT.

Sanctioning the revision of the establishment of the Office of the Registrar of Cooperative Societies in Mysore

---

1) From the Revenue Commr. No. 2511 & 25.8.08,
Submits for orders the proposals of the R. of Cooperative Societies re certain changes in the Scale of his Estt.

2) To the Reve Commr. No. Fl. 2673 & 11.12.08
Requests him to forward the proposed statement received from the Registrar as to obtain copy of the Madras rules for and of the accounts of Cooperative Societies

G. R. S. 58

From the Revs. Commr. No. 6127 & 16.12.08

Forwards the proposition statement and states that a copy of the Madras rules will be sent on receipt from the Registrar, C.S.

4) From the Registrar C.S. No. 393/C.S. 64 & 27/09

states that there are no stereotyped rules in Madras for audit of the C.S. accounts.

5) From the same Officer No. 394/C.S. 64 & 26.1.09

Forwards a copy of the rules framed by Mr. Chakravarty for audit of accounts of Cooperative Societies in Beng.

6) From the Registrar of C.S. No. 402/C.S. 6 & 27/4/09

Submits revised proposals for strengthening his Estt.

7) To the Registrar, C.S., Compt. & Dy. Commrs. of Districts No. FC 4406-15 & 1.4.09

Sanctions the revision of the Estt.

G.R.S. 1

190 8-9

GENERAL AND REVENUE SECRETARIAT.

(Banking)

NOTES.

File No. 14

FILE HEADING.

Establishment of the Registrar of Cooperative Societies

From

The Rev Commr

No. 2871 Dated 25-8-08 Received 26-8-08

| Diary No. 752 | Enclos. / | Spare Copies. | Serial No. / |
|---|---|---|---|

BRIEF ABSTRACT OF LETTER.

Forwards for orders the proposal of the Registrar of Cooperative Societies re certain changes in the scale of his establishment.

NOTES AND ORDERS.

U

The Scale as sanctioned in G.O No. 3299-301 of 23-11-05 is

| | |
|---|---|
| Head clerk & accountant | Rs 70 |
| 2nd clerk | 40 |
| 3rd clerk | 35 |
| 4th clerk | 25 |

NOTES—First sheet.

GPP.—30,000—20-3-06.

Serial No.

the total entailing a monthly expenditure of Rs 170. It may be noted that the Hd clerk is also designated an accountant - what his duties are have not been specified in the above order - Perhaps the Scale of estabt was sanctioned after the Madras model. A lump sum of 2000 Rs a year was sanctioned for travelling allowance for the Deptt as a whole.

In the absence of the propos statement referred to in para 5 of the Registrars letter it is not possible to ~~state~~ ~~defin~~ understand definitely what changes the Registrar proposes in the estabt - Mention is made of a Mutsaddi on 15 Rs per mensem in connection with the Agrl Banks Kannada work. & in para 4 of the letter an Inspector of cooperative societies with the rank of

para 5 of the Registrars letter

G. R. S. 12]
General and Revenue Secretariat.

B File No. 14 of 1908

Serial No.

a Dy Amildar is asked for. In para 6 of the letter it is stated that the financial effect of the proposals will be an increase of 1200 Rs a year. Certainly it ought to come for more if the present scale of the estabt is to remain unaltered.

(3) 2) The reasons assigned for the present increase of estabt is stated to be -

a - the devolution of the work of the Agrl Banks - which was not contemplated when the present estabt was sanctioned

4 b - & the fear of the Registrar that the Honorary organisers are not able to do much in the developement of the movement. It is in this last connection especially that the appointment of the Inspector is asked for. It is however not stated

NOTE—Contn. sheet.

GPB—50.000—18-5-08

Serial No.

whether the Honry organisers appointment are to remain in case the present proposal is sanctioned. ~~From~~ The duties of the Inspector are to look after the audit work of the Societies chiefly as in Madras but here he is also to organise new societies & to guide them. It is surmised that this work is being attended to ~~by the~~ at present by the Head clerk accountant.

5 The Rev Commr does not however think that an Inspector on 100 Rs is needed. His proposals are - that the present Hd clerk be deputed for inspection of accts of the societies on an increase of 10 Rs pay & in his place a Hd clerk ~~at~~ on 50 Rs be drafted from the Secretariat. It is not however stated whether the appointment is to be designated as Inspector.

Subd for orders
WL 1-9-08

Note—Contn. sheet.

GPB—50.000—13-5-08

G. R. S. 12]
General and Revenue Secretariat.

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Serial No. 6

Please put up progs of the Conference referred to by the Regt

[illegible]
8/9/8

7 No copy of the Progs in question is available in the Records

Sabd
[illegible] 8.9.08.

8 Of the several proposals made by the Registrar, the Rev Commr has recommended only the appointment of an auditing officer. The Rev Commr's suggestion is to appoint the present Head Clerk of the Registrar's Office as Audit and to give him an increase of pay of Rs 10 and a d.a. of Rs 2 and to give in his place for office work a hand on Rs 50.

What is wanted being ~~the Services of~~ an additional hand for the Co-operative Societies work, it seems the most economical.

NOTE—Contn. sheet.

GPB—50.000—13-5-08

Office of the Registrar of
Cooperative Credit Societies, Bengal.
CALCUTTA

Camp Ranyanh
4. July 1908.

Dear Mr Chakravarty

I received ~~for~~ the scheme of audit drawn up by you about a ~~fortnight~~ ago. but I delayed writing to you until I had some practical experience of the rules. I has now had that experience in the auditing of several societies in this district (Hazaribagh). I delighted to find that the rules most practical & excellent They are very comprehensive

and at the same time so
adaptable to all stages of
development. They ought to
be very useful in candidates
and existing societies or in helping
to spread the movement.

I wish to thank you very
much for coming down and
assistance and for the care
& trouble you have given
to these rules

With kind regards
Yours sincerely
W H Buchan

Serial No.

arrangement is to place one of the Sub Revenue Probationers who have at present no specific work assigned to them, under the Registrar who may at his discretion give either office or auditing work to the Probationer. The auditing work may not be found difficult by the Probationer if he is provided with a set of simple rules for his guidance. The rules framed by the Financial Secretary for the guidance of auditors in Bengal have been found as stated by the Registrar of Cooperative Societies of that Province in his D.O. letter to Mr. J.S. Chakravarti, placed in the file, to be most practical and excellent. They are comprehensive and at the same time

G. R. S. 12]
General and Revenue Secretariat.

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adaptable to all stages of development."
The same rules may with alterations if any called for by local circumstances be prescribed for the guidance of the auditing officer proposed by the Rev Commr.
The Probationers are working under the orders of the Rev Cr who may direct one of them to ~~work~~ work under the Registrar —

Financial Secy instructions [illegible]

Mull
1-9 8

Genl Secy

The Revenue Comr may be unofficially consulted on the above suggestions (a copy of the rules framed by Mr Chakravarti being placed in the file) —

[illegible]

No 7 C 45
of 5-11-08
Ex 1 letter
3 collections
& 1 report

Forwarded to the Revenue Commr for favour of opinion —

[illegible]
for Secy
24-11-5

NOTE—Contn. sheet.

GPB—50.000—13-5-08

G. R. S. 12]
General and Revenue
Secretariat.

File No. 14 of 1908

Serial No.

E. C. No. 11
II 13.11.08

11

9th November 1908.
12"

Probationers are young men from school with no experience of men and things. And audit of accounts of these Societies does not consist entirely in checking the figures arithmetically and seeing that the forms of accounts are all right. I do not think the arrangement will be satisfactory.

[signature]
Revenue Commissioner.

Subd
[initials]
13.11

[signature]

Genl Secy
12

[initials] 13.11.8

With the exception of the proposed increase of pay to the Head Clerk of the Co-operative Regr's Office, I think the Revenue Comm's proposals are suitable & may be sanctioned with effect from the beginning of the next official year.

The audit rules framed by Mr Chakravarti for Bengal may be sent to the Regr (thro' the Rev Comr) for consideration.

(In case a further reg.ce for Dir.l opinion is unnecessary, please submit this to Dewan; otherwise, take such opinion.)

[signature]
17 Nov

Dewan

[initials] 17.11.8

Dewan's ads
The guest ~~con~~ of Govt. may be referred to

Cl matter

10927
19.11.08

NOTE—Contn. sheet.

GPB—50.000—13-5-08

G. R. S. 12]
General and Revenue Secretariat.

Banking. File No. 14 of 1908-9

| Serial No. | |
|---|---|
| | to Council. |
| 14 | The rules framed by Mr Chakravarti for Bengal may be forwarded to the Registrar (through the Revenue Comr) for remarks. B.O. [initials] 21-11-08 |
| | To Council Section) |
| 15 | Please put up the proposition statement referred to in the Registrar's letter to Revenue Commissioner. Also the Rules for audit drawn up by Mr Chakravarti - Could not the Madras Rules also be obtained - I suppose there is an Hon Organiser of Coop: Societies in Myon such as is referred to in Mr Shamaraj's letter - Any Rep^ces showing the work done & results accomplished by him? [initials] 29 Nov 08 |
| | To H.R. for needful [initials] 30/11/08 [initials] 30/11/8 |
| 16 | Draft requesting the Rev Commr to forward the proposition statement & also to obtain & forward a copy of the Madras rules for audit put up. |
| 17 | The Rules for audit drawn by Mr Chakravarthi has been called for |

Circulate [initials]

Do [initials] [initials] 25 Nov

This is separately dealt with in [illegible] 28-08 [initials] 26/11.

NOTE—Contn. sheet.

GPB—50.000—13-5-08

G. R. S. 12]
General and Revenue Secretariat.

B File No. 14 of 1908

Serial No.

in another connection in Fl 2500 d 28-11-08 It is believed that there is ~~only~~ a copy with Mr Shama Row given him by the British authorities during the recent Simla conference.

15 3) As regards the work done by the Honry organiser Mr Narain Row it is stated in the annual report on the working of the Co-operative societies for 1907-08 "that he visited Molakalmuru & other places in the last official year. His keen interest in the movement continues unabated." ~~Again~~ This report is d 17th Sept 08 Again in his letter No 423 d 18th March 08 in submitting the present proposal for the revision of his istabt the Registrar states 'I fear that in this State Honorary organisers are not able to do much in the developement of the movement & we have ~~to~~ mainly to depend on salaried officers at any rate for the present

Flag L (para 55)

NOTE—Contn. sheet.

GPB—50,000—13-5-08

G. R. S. 12]
General and Revenue Secretariat.

B File No. 14 of 1908

Serial No.

Further in the previous ~~st~~ sentence ~~the~~ in the same letter in asking for an Inspector ~~he is~~ the Registrar is still more explicit in the matter — the Inspector is to be helpful for the Registrar in organising new societies & in guiding the societies already started on correct lines.

9 Another organiser in the person of ~~the~~ Mr Ramaswamiah Retired Supdt Police Tumkur Dt has ~~been~~ appointed last month. No other information on the subject beyond what is stated above is available in this office. If needed a para may be added in the Rev Commr's letter now subd to state specifically the work done by the Hovey organisers.

Subd 4/12. [illegible]

Done draft to R.C. [illegible] 9.12.8

To the Rev Commr
No Fl 2673 of 11.12.08

NOTE—Contn sheet.

GPB—50 000—17-3-07

G. R. S. 12]
General and Revenue Secretariat.

B File No. 14 of 1908

Serial No.

2 Requests him to forward the proposition Statement recd from the Registrar as also a copy of the Madras Rules for audit of the accts of Cooperative Societies

3 From the Rev Commr No 6129 of 16.12.08 Forwards the Statement as desired above & states that the Registrar has been addressed to send a copy of the Madras Rules if available & which will be forwarded on receipt.

4 May the receipt of the Madras Rules & Mr Chakravarthi's Rules be awaited for submn to the 1st Cr. & may this be submd as it is

Mr 18.12

May be awaited. But a reminder may go

Mr 30.12.8

The Case has been pending long & Early disposal is necessary.

No 76 2933 of 6-1-09

Not reminder is subd for signature. Subd for orders. B

Mr 4/1/09

Mr 5/1

Issue Mr 5/1/09

NOTE—Contn. sheet.

GPB—50,000—13-5-08

G. R. S. 12]
General and Revenue Secretariat.

B File No. 14 of 1908

Serial No.

4 From the Registrar of Cooperative Societies.
No: 393/CS 64 of 26/1/09.
States that there are no stereotyped rules in Madras according to which the audit work in that presidency is done.

5 From the same Officer
Forwards a copy of the rules framed by Mr Chakravarti for audit of accounts of Cooperative Societies in Bengal with the marginal modifications proposed by him.

6. Submits Revised proposals for strengthening his Estabt.

23 On the letter under disposal serial no 6. the Secretary has written in pencil ~~remarked~~ as follows:—

"The present opportunity may perhaps be taken to settle the question of the permanent character of the appointment of Registrar and of his Establishment."

24 It may here be mentioned ~~stated~~ that the Revenue Commr has stated that this point may be taken up after two years.

25 The rules for the audit of

The file in re the appointment of the Registrar is put up.
R

Vide letter no 2511 of 22/8/08 Sl no 1. Para 4.

NOTE—Contn. sheet.

GPB—50,000—13-5-08

G. R. S. 12]
General and Revenue Secretariat.

B File No. 14 of 1908.

Serial No.

accounts of their societies in Bengal are forwarded by the Registrar with his own marginally noted modifications. In Madras it is also reported that there are no stereotyped rules according to which the audit work is done & that audit reports are prepared with reference to previous years' reports and on check in the Registrar's office, the ~~required~~ wanting information is called for from Inspectors.

Sl no 5.

Sl no 4.

26 In his letter of the 27th January the Registrar has submitted a revised proposition statement in which he has proposed an Establ. costing Rs 400/- a month. The statement proposed by him about ten months back contained a provision ~~for~~ costing Rs 335/-, the present scale contains an Establ. drawing ~~costing~~ Rs 235/-. The increase is justified by the necessity ~~[illegible]~~ for a better organizing staff. A Dy Amildar & an Inspector are both wanted for this purpose. ~~[illegible]~~ The opinions of ~~other Governments~~ officers in other parts of British India are also submitted on this point.

Sl no 6

Sl no 3.

Sl no 3

Subd for orders. In the circumstances explained by the Registrar an inspecting staff to help

27

9/2/08

10/2

NOTE—Contn. sheet.

GPB—50.000—13-5-08

Serial No.

him in organising & supervising Cooperative Societies seems to be necessary and compared with the staff allowed in Madras (Wh: has 101 Societies) the Registrar's request for two hands - one on Rs 100 & another on Rs 70 - seems to be fair. The office Estabt of 4 hands, costing Rs 165 p.m. seems to be somewhat excessive considering that the same no of hands & costing Rs 180 p.m. is allowed for the Madras Registrar's office. The Establishment proposed for the Registrar's office is therefore perhaps susceptible of reduction. The additional monthly expenditure proposed by the Registrar is Rs 165

As the Registrar has revised his proposal the case will be subd to Finl Secy

Finl Secy). [illegible] 1.2.9

The work of organizing cooperative credit societies is one of very great importance in a country like India where the mass of population is very poor and almost wholly

Serial No.

agricultural; and the ignorance and backwardness of the people make the task an exceedingly difficult and delicate one. But considering all points I cannot but regard the establishment proposed by the Registrar as greatly in excess of actual requirements. What is required in the cause of cooperative credit societies in Mysore at this stage is not a numerically strong but an energetic, devoted and tactful establishment. There are 24 districts in Madras and 8 in Mysore. ~~by a curious coincidence~~ The ~~proportion~~ number of societies in the two Provinces also bear very nearly the same ratio viz. 101 to 37. The Madras Registrar has got in all 12 men including his Deputy Collector & the Deputy Collr's clerk. According to this scale the Mysore Registrar should have only four men both for office & outdoor work and in my opinion this should certainly suffice for the present. In fact such an arrangement would give an advantage to Mysore since the Province being smaller, the time of our Registrar should be available for detailed personal supervision to a greater extent than is possible in Madras. Two outdoor Assistants and two clerks in the office are all that seem to be required

NOTE—Contn. sheet.

Serial No.

in this Province at present. This is allowable only in view of the work to be done in organizing new Societies; for controlling the existing 37 Societies one man is quite sufficient.

29 A slight reorganization of the existing establishment without any extra cost as shown below will therefore be sufficient:—

| Present Scale | | Suggested Scale | |
|---|---|---|---|
| 1 clerk | 70 | 1 Inspr | 60 |
| 1 clerk | 40 | 1 Inspr | 50 |
| 1 clerk | 35 | 1 clerk | 35 |
| 1 clerk | 25 | 1 clerk | 25. |

J. S. Chakravarti
12.2.9.

12.2.9

30 I am not sure that the proposals made by the Finl Secr will be adequate from the admnve point of view.

31 The Finl Secr suggests that two of the present officials be utilized as inspectors of the Societies and the other two retained for office work. ~~The~~ Two inspectors may perhaps be enough, but the office estt. will then be very considerably weakened. The present

NOTE—Contn. sheet.

GPB—50.000—18-5-08

Serial No.

head clerk on 70 Rs will obviously be of service as an Inspector from his knowledge of the work of but if the pay of inspectors is fixed at 60 & 50 Rs he will have to be taken away out of the office altogether. This would be undesirable.

32 Again in his first letter to the Rev Commr the Regr. ~~has~~ states that ~~he would~~ ~~to~~ the time of some of the clerks is taken up ~~to~~ by work connected with agricultural banks. I think at least one ~~clerk~~ hand should be ~~set~~ given for this work.

33 I would suggest that the existing clerks on 40, 35 & 25 be not disturbed, ~~but~~ & that the Head Clerk on 70 Rs be made an inspector on 70 Rs or 75 Rs & another inspector appointed on 50 Rs or 60 Rs.

34 This est. may be made permanent.

35 So far as the Registrar is himself concerned, the term of his appointment extends up to Sept 09. There is still much work to be done and the necessity for a Special

NOTE—Contn. sheet.

[R. S. 12]
General and Revenue
Secretariat.

B File No. 14 of 1908

Serial No.

officer to look after the work has been recognized all over British India. The term of the appointment may perhaps be extended to a further period of 3 years from sept 09.

Circulate

Dewan through CRS)

AB
22/2/09

Mr Shamaloo's proposals of the 19th Mant last may be sanctioned without further delay. The staff should consist of picked men, well fitted for their present duties, and qualified to rise equal to higher duties which occasion or necessity may call them up to. The max^m number of Cooperative Credit societies which this staff can organize & look after, will also be the max^m number of object lessons which the State can afford to set to the community at large in the matter of organizing & maintaining Cooperative Credit among themselves.

25 Feb 09

NOTE—Contn. sheet.

GPB—50.000—13-5-08

G. R. S. 12]
General and Revenue Secretariat.

File No. of 190

Serial No. 37

Two Inspectors (one of them being of Deputy Amildar's grade) seem quite necessary and may be sanctioned. For the rest I would leave the present office Establishment intact except that the pay of the Hd Clerk may be fixed at Rs 50/

Mr Shama Rao has given good reasons for the addl staff asked for by him. The Cooperative movement has come to stay and may be regarded as a permanent institution of the land. The Establisht may be made permanent.

[illegible]
26/2/09

Dewan

CSB
26/2/09

12094
26/2/09

Ordered to be brought up at to-day's meeting of Council

[illegible]
1.3.09

NOTE—Contn. sheet.

GPB—50,000—13.5.08

G.R.S. 28]

Fair draft

**File No.** 14

**Serial No.**

*Diary No. of letter replid to* 2630

*Proceedings of the Government of His Highness the Maharaja of Mysore.*

GENERAL AND REVENUE SECRETARIAT.

( Banking

Flag R

*the* 190

Date of issue

Signed by

READ.—

Govt Prog No H 1886-92 / G 786-05-2 & 13-9-05 appointing Mr Shamr Row as Registrar of Cooperative Societies under Regulation III of 1905 tentatively for 2 years in the first instance.

~~ORDER THEREON. No.~~

Flag U

2) Govt Prog No H 3299-301 / G 786-05 & 23-11-05 Sanctioning an establ^n for the office the Registrar of Cooperative Societies

May this be printed

3) Govt Prog No H 2524 / B 19-07-2 & 27-11-07

Flag N

over

SUBJECT

MGCPB—20,000—24-2-05

extending the ~~service~~ term of employment of Mr Shama Ram as Registrar of Cooperative Societies for a further period of two years from Septr 07

4) Correspondence ending with letter No. 402/CS/6 & 29-1-09 from the Registrar of Cooperative Societies submitting proposals for strengthening his Estabt on account of increase of work.

Paper under disposal

order thereon

No 76 4406-15
B 11-08
& 15 April 09

Govt have considered the proposals & are of opinion that it will be sufficient to add to the Staff one Inspector with a knowledge of accounts & with the general education necessary to organise & guide ~~such~~ Cooperative Societies under the control

G.R.S. 27]

GENERAL AND REVENUE SECRETARIAT.

(Continuation Sheet draft form.)

of the Registrar. The appointment of an Inspector on pay Rs 70-5-80 is accordingly sanctioned. At the same time the pay of the Head clerk should be reduced from Rs 70 to Rs 50

Govt are also pleased to direct that the whole establishment may be made permanent & that the present term of the Registrar which expires in septr next be extended by three years.

Mich 31/3/09 for Secy

To

The Registrar of Cooperative Societies

" Comptr

" Dy Commrs of Dts

Cooper 1/4/09

MGCPB—30,000—5-4 05.

*Proceedings of the Government of His Highness the Maharaja of Mysore, - Financial (Banking), dated 1st April 1909.*

READ—

1. Government Proceedings No. Fl. 1886-92—G. F. 86-05-2, dated 13th September 1905, appointing Mr. Shama Rao as Registrar of Co-operative Societies under Regulation III of 1905, tentatively for two years in the first instance.

2. Government Proceedings No. Fl. 3299-301—G. F. 86-05, dated 23rd November 1905, sanctioning an establishment for the office of the Registrar of Co-operative Societies.

3. Government Proceedings No. Fl. 2524—B. 19-07-2, dated 27th November 1907, extending the term of employment of Mr. Shama Rao as Registrar of Co-operative Societies, for a further period of two years from September 1907.

4. Correspondence ending with letter No. 402—C. S. 6, dated 29th January 1909, from the Registrar of Co-operative Societies, submitting proposals for strengthening his establishment on account of increase of work.

---

No. FL. 4406-15—B. 14-08, DATED BANGALORE, 1ST APRIL 1909.

ORDER THEREON.—Government have considered the proposals and are of opinion that it will be sufficient to add to the staff one Inspector with a knowledge of accounts and with the general education necessary to organise and guide Co-operative Societies under the control of the Registrar. The appointment of an Inspector on pay Rs. 70-5-80 is accordingly sanctioned. At the same time, the pay of the Head Clerk should be reduced from Rs. 70 to Rs. 50.

Government are also pleased to direct that the whole establishment be made permanent and that the present term of the Registrar, which expires in September next, be extended by three years.

J. S. CHAKRAVARTI,
*Financial Secretary.*

To—The Registrar of Co-operative Societies in Mysore.
The Comptroller, Mysore Government.
The Deputy Commissioners of Districts.

Exd.—C. V.

# 1908-09

GOVERNMENT OF HIS HIGHNESS
THE MAHARAJA OF MYSORE

FINANCIAL (BANKING)

PROCEEDINGS

*Dated 1st April 1909*

No. $\frac{\text{Fl. 4406-15}}{\text{B. 14-08-7}}$

Sanctioning the revision of the Establishment of the office of the Registrar of Co-operative Societies in Mysore.

GPB—14-4-09—200

C. 136.
27 11. 08

# GENERAL AND REVENUE SECRETARIAT.

## COUNCIL MATTER.

SUBJECT.

Proposals from the Revenue Commissioner involving certain changes in the sanctioned scale of the Establishment of the office of Registrar of Co-operative Societies.

## Circulated to Councillors.

By Order.

[signature]
*Secretary.*

27th November 1908.

---

C839
27-11-08
C.877
23-2-09.

T. ANANDA ROW, Esq., B.A.,
*First Councillor.*

Please see the Office note.
[signature] 29-11-08

K. P. PUTTANNA CHETTY, Esq.,
*Second Councillor.*

12229/9.3.09

# Extract from the Proceedings of the 223rd Meeting of the Council of His Highness the Maharaja, held at Bangalore on the 1st March 1909.

II Subject.-(Clause X of Schedule).

39 Revision of the establishment of the office of the Registrar of Co-operative Societies.

OPINION.

40 The Council has considered the various proposals and considers that it will be sufficient to add to the staff one Inspector with a knowledge of accounts, and with the general education necessary to organize and guide such societies under the control of the Registrar. His pay may be fixed at 70-5-80 Rs. At the same time the pay of the head-clerk may be reduced from 70 Rs. to 50 Rs. The rest of the establishment need not be altered in any way.

The whole establishment may also be made permanent.

The present term of employment of the Registrar whic

expires in September next may also be extended by three years from that date.

Sd. V. P. Madhava Rao,
Dewan of Mysore.

Extract

C S Balasundaramiyar
Offg: Secretary to Govt:

Serial No.

40. Council Resolr 8/1.3.09. (recd 9.3.09).
Ordered to be referred to the Financial Secretary again as required by para 8 of the order of 6th May 1909
B.O. Lee
10.3.09

41 Forwarded to the Fin Secy
[illegible]
11/3/09

42 The Council would fix the establishment thus

1 Inspector 70 – 5 – 80

4 clerks { 1 on 50
1 on 40
1 on 35
1 on 25

The present staff is 4 clerks { 1 on 70
1 on 40
1 on 35
1 on 25.

43 I am emphatically of opinion that a redistribution of the present cost on establt should suffice. If the scale given in my note of 12.2.9 is not considered suitable, the present head clerk on Rs 70/- may be taken as an Inspector and the remaining clerks kept for the office. The Supdt and

NOTE—Contn. sheet.

G. R. S. 12]
General and Revenue Secretariat.

File No. of 190

Serial No.

the Inspr. can do the inspection work and the work of organizing new societies (there are honorary organizers also). The inspection work is very ~~small~~ little there being only 37 societies just at present & most if not all are very small institutions. The organizing work is one chiefly for the officer himself and does not require a big office establt. It is more of the nature of mixing with the people and preaching + lecturing to them than to issue orders and carry on correspondence. So an office of three clerks should be sufficient for all works including the Agricultural Banks work. Indeed I am not sure if two hands will not be sufficient. Of course if the endeavours of organizing new societies are successful and the number of societies increase, Govt should only be too glad to sanction an adequate establishment for inspecting and controlling. But to begin by creating a big establishment when there are only 37 petty societies would be beginning at the wrong end and I respectfully request the Govt. to refrain from adding to the establt till the number of societies require such increase.

12/3/09

Dewan

12294 14.3.09.

CSB 12/3/09

NOTE—Contn. sheet.

GPB—50,000—13-5-08

*Submitted to His Highness.*

41 These papers relate to certain proposals made by the Registrar of Co-operative Societies in regard to the revision of his establishment. The Registrar's original proposals received through the Revenue Commissioner involved the following:-

(1) the appointment of an Inspector of Co-operative Societies with the rank and pay(Rs.100) of a Deputy Amildar, for auditing the accounts of the societies and helping the Registrar generally;

(2) The revision of the scale of office establishment so as to provide one more hand but without any increase of cost, and

(3) Making the establishment permanent.

The net additional cost of these proposals was Rs.100 per mensem.

45 The Revenue Commissioner was however of opinion that it was sufficient if the present Head clerk was deputed to do the duties of an Inspector with an increase of Rs.10 to his pay and a new Head clerk on Rs.50 was appointed. He was also of opinion that the question of making the establishment permanent might be decided after the experience of a further period of two years.

Fe S

46 When these proposals were under consideration, the Registrar in a subsequent communication urged that his original proposals which were made

Papers under disposal

some months previously were no longer adequate as in the interval the number of societies had risen from 23 to 37 and the work had also increased in other directions. He now says that he wants a Deputy Amildar on Rs.100 and an Inspector on Rs.70 "for helping in the organisation and inspection of Co-operative Societies". The additional cost involved by the present proposals is Rs.165 per mensem.

These proposals have been fully discussed in the office notes.

The Financial Secretary in his note of the 12th February 1909 says that the establishment proposed is greatly in excess of actual requirements and that what is required in the cause of Co-operative Credit Societies in Mysore is not a numerically strong but an energetic, devoted and tactful establishment. He is of opinion that a slight reorganisation of the existing establishment, as shown below, would be sufficient:-

| Present Establishment. | | Proposed establishment | |
|---|---|---|---|
| 1 Clerk | Rs.70 | 1 Inspector on | Rs.60 |
| 1 -do- | " 40 | 1 -do- | " 50 |
| 1 -do- | " 35 | 1 Clerk on | " 35 |
| 1 -do- | " 25 | 1 -do- | " 25 |
| | Rs.170 | | Rs.170 |

The subject was considered in the Council and the Council is of opinion that it would be sufficient to add to the staff one Inspector on Rs. 70-5-80 per mensem, at the same time reducing the pay of the Head clerk from Rs.70 to Rs.50. The net additional expenditure is Rs.50-5-60 per mensem. The Council is also of opinion that the rest of the establishment need not be altered, that the whole of the establishment may be made permanent, and that the present

term of Mr. Shama Rao, the Registrar, which expires in September next, may be extended by three years from that date.

50 As these recommendations differ from the opinion expressed by the Financial Secretary, the papers were again referred to that officer as required by para 8 of the Government Order of 6th May 1907. He says he is emphatically of opinion that a re-distribution of the present cost on establishment should suffice. He says that if the scale given in his note of 12th February is not considered suitable, the present Head clerk on Rs.70 may be taken as an Inspector and the remaining clerks kept for the office.

51 I submit the papers for orders.

R. 8/3/09

**Record of Cases submitted for the Orders of His Highness the Maharaja.**

## *Subject.*

19.3.09
739

Revision of the establishment of the Registrar of Co-operative Societies in Mysore

## *Order.*

758
713
22.3.09
52

I accept the recommendation of Council and orders may issue accordingly.

KRW
20/3/09

To Mr. Sec. B.O. 21.3.09

23.3.09

Seen 23/3/09

Seen 24 Mar 09

24/3/09

G. R. S. 12]
General and Revenue Secretariat.

B File No.. 14 of 1908.

Serial No.

~~27~~
Draft Subd
27.3.09
[illegible]
[illegible] 29/:

Issue [illegible] 29.39

7 To the Registrar of Cooperative Societies

" Comptr

" Dy Commrs of Dts

No Fl 4406-15 of 1-4-09

Sanctions the entertainment of one inspector on 70-5-80 at the same time reducing the pay of the Head clerk from 70 As to 50 - Further directs the establt be made permanent & that the present term of the Registrar which expires in Septr next be extended by 3 years

NOTE—Contn. sheet.

GPB—50,000—13-5-08

G. R. S. 12]
General and Revenue Secretariat.

Summary of Notes.

File No. of 190

| | Serial No. | |
|---|---|---|
| | | Present cost Rs: 170-0-0. |
| 170-0-0 | | Points raised in the Registrar's first letter dated 19th March '08. |
| | | (1) Appointment of an Inspector with the pay & status of a Dy Analr |
| | | (2) Strengthening office establishment by appointment of |
| 270-0-0 | | a Mutsaddi for Kannada work. |
| | | (3) Making the establishment permanent from July 1908! |
| | | Revenue Commnr. generally approves with slight modifications |
| | | (1) Present Head clerk with promotion of 10 Rs may do inspection & audit work. |
| | | (2) No addition to establishment needed. In place of Head clerk who will be put on inspection duty, a clerk on Rs 50 may be drafted |
| 230-0-0 | | from Secretariat. |
| | | (3) The question of making the establishment permanent may be taken up after a further experiment of 2 years. [i.e. about Sept: 1911]. |
| | | Revised proposals by Mr. Shamanna |
| | | (1) Two Inspectors - on 100 & 70 Rs respectively |

NOTE—Contn. sheet.

GPB—50,000—18-5-08

Serial No.

(2) Slight increase of pay to the establishment of 4 clerks.

335 - 0 - 0

Financial Secretary.

Without adding to the present cost, two Inspectors, one on 60 & one on 50 and 2 clerks, one on 35, & one on 25 ought to be able to cope with the work. [Bases his opinion on the rule of proportion - comparing the No. of Societies in Madras & Mysore.]

170 0

Offg. Secretary.

(1) Inspectors. Present Head Clerk on 70 or 75, and another on Rs 50 or 60 for inspection & audit work.

(2) Establishment - the existing 3 clerks on 40, 35 & 25 not to be disturbed.

220
235 - 0 - 0

(3) The Establishment may be made permanent.

(4) As for the Registrar himself, whose term extends upto Septr 1909, the necessity for a Special officer for the work being universally recognised, the term of Mr Shamdas's apptt may be extended to 3 years.

NOTE—Contn. sheet.

GPB—50,000—18-5-08

Present Scale

| | |
|---|---|
| 1. Head Clerk on | 70 — 0 — 0 |
| 1 Second Clerk | 40 — 0 — |
| 1 Third Clerk | 35 — 0 — 0 |
| 1 Fourth Clerk | 25 — 0 — 0 |
| Menials | 65 — 0 — 0 |
| Total. | 235 — 0 — 0 |

Mr Shamaiah's proposa
March 1908.

| | |
|---|---|
| 1 Deputy Amildar | 1 |
| 1 Head clerk | |
| Second Clerk | 4 |
| Third Clerk | 3 |
| Fourth clerk | |
| Mutaddi | |
| Menials | |
| | 3 |

Financial Secretary

| | |
|---|---|
| 1 Inspector | 60 — 0 — 0 |
| 1 Inspector | 50 — 0 — 0 |
| 1 Clerk | 35 — 0 — 0 |
| 1 Clerk | 25 — 0 — 0 |
| | 170 — 0 — 0 |
| Menials probably to remain at | 65 — 0 — 0 |
| | 235 — 0 — 0 |

Mr Bala

| |
|---|
| Inspect |
| Inspect |
| Clerk |
| Clerk |
| Clerk |
| Menia |

Revenue Commissioner.

| | |
|---|---|
| Inspector (present Hd clerk) | 80 — 0 — 0 |
| New clerk | 50 — 0 — 0 |
| Second Clerk | 40 — 0 — 0 |
| Third Clerk | 35 — 0 — 0 |
| Fourth Clerk | 25 — 0 — 0 |
| Menial Staff | 65 — 0 — 0 |
| | 295 — 0 — 0 |

Second proposal

| | | | |
|---|---|---|---|
| 00 — 0 — 0 | | Dy Amildar (Inspector) | 100 — 0 — 0 |
| 60 — 0 — 0 | | Inspector — | 70 — 0 — 0 |
| 15 — 0 — 0 | | Hd Clerk — | 60 — 0 — 0 |
| 30 — 0 — 0 | | Second Clerk | 50 — 0 — 0 |
| 20 — 0 — 0 | | Third Clerk | 35 — 0 — 0 |
| 15 — 0 — 0 | | Fourth Clerk | 20 — 0 — 0 |
| 65 — 0 — 0 | | Menials — | 65 — 0 — 0 |
| 35 — 0 — 0 | | | 400 — 0 — 0 |

sundaram Nyer

| | |
|---|---|
| n — | 75 — 0 — 0 |
| n | 60 — 0 — 0 |
| — | 40 — 0 — 0 |
| — | 35 — 0 — 0 |
| | 25 — 0 — 0 |
| g — | 65 — 0 — 0 |
| | 300 — 0 — 0 |

First Councillor —

Recommends Mr Shamarao's proposals of March last, costing

335 — 0 — 0 a month.

No. 2571

OFFICE OF THE REV. COMR IN MYSORE,

*Bangalore*.....22nd August.....1908

FROM

A. RANGASWAMI IYENGAR ESQ., B. A., B. L.

*Revenue Commissioner in Mysore.*

To

*The Secretary to the Government of His Highness the Maharaja of Mysore,*
General and Revenue *Departments*

SIR,

I have the honor to submit herewith for the orders of Government copy of letter No.4[illegible] dated 18th/19th March 1908, from the Registrar of Co-operative Societies containing proposals involving certain changes in the scale of establishment sanctioned for the Registrar's Office in Government Order No.3299-301/G.M.164-05-1 dated 23rd November 1905.

2. The Registrar's proposals may be briefly summarised thus:-

(1) The appointment of an Inspector of Co-operative Societies for auditing the accounts of the Societies and helping the Registrar generally, with the rank and designation of a Deputy Amildar;

(2) The revision of the office establishment; and

(3) Making the establishment permanent.

3. In Madras the Registrar of Co-operative Societies has only four Clerks (one on Rs.70/-, one on Rs.50/- one on Rs.35/- and one on Rs.25/-) and the existing establishment of the Mysore Registrar who has also four Clerks (one on Rs.70/-, one on Rs.40, one on Rs.35/- and one on Rs.25/-) compares very favorably with the Madras Registrar's establishment and I do not think that any addition is called for to this establishment at present.

4. I, however, concur with the Registrar in thinking that an auditing officer will be of use and especially in the present stage of

Rev. Comr
Form 12.

1908

*From*

B 14-08

A. RUNGASWAMI IYENGAR, Esq., B.A., B.L.,

Revenue Commissioner,

in Mysore.

(1)

*To*

*The Secretary to the Government of*
*H. H. the Maharaja of Mysore,*
*Department.*

*Dated* 22nd } August 08.
*Despatched* 25 }
*Received*
*No.* 2511

Enclosure No.

Forwg: for orders the proposal of the Registrar of Cooperative Societies re Certain Changes in the scale of his Establishment

Young & Co., Printers, Bangalore.—2,000—25-11-07

to have taken [illegible] action on the previous notice referred to in my letter No. 50/AS.B [illegible] quoted) is herein enclosed for information.

I have the honour to be,

Sir,

Your most obedient servant,

[signature]

Deputy Commissioner,

M.P.C. Hassan District.

No. 99/CAB

[illegible]

[illegible]

[illegible]

[illegible]

[illegible] 16,500/- [illegible] 24-3-09 [illegible] 3 [illegible]

2. [illegible]

3-4-09.

Sd/- P.R.N. Wetherall
Deputy Commr
Hassan Dt.

"Copy
[signature] Wetherall
Deputy Commissioner
Hassan Dist.

G. R. S. No. 21 3572 (14

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE,
GENERAL AND REVENUE SECRETARIAT.

(FINANCIAL)

Dated Bangalore,

No. H. 6701 B 11-08 the 14-4-1909

ENDORSEMENT GRANTED TO Mugale Shamanna Mysore City

in reply to his Petition Registered No. 3219 dated 9-3-09

re disposal of the Sundellere coffee estate belonging to the late Mr Sreekantiah

Petitioner is informed that the Dy Commr of Hassan Dt has been directed to sell the estate by public auction. ~~that his petition has been forwarded to him for disposal in light of the orders passed~~ His request to be allowed to purchase the estate for the highest bid offered at the auction ~~is~~ can not be complied with. At the same time there is nothing to prevent him from ~~offering~~ the highest bid himself and have the estate knocked down to him

raising bids so that he may become

By Order,

Secretary.

Copy to the Dy Cr with ref to his letter No 73 & 3.4.09.

No H 6702 & 14-4-09 Mrs 749

GPB—1,000—11-11-05

of the Co-operative Societies, inspection of accounts by an expert will be of great value in training the Secretaries to keep the accounts in proper form. But any officer on Rs.100/- and with the status of a Deputy Amildar seems scarcely necessary. It will be sufficient for the present to depute the present Head Clerk for the work with an addition of 10 Rs. to his pay and halting allowance of 2 Rs. per diem and mileage of four annas by road, double second class by rail. In his place a Head Clerk on Rs.50/- may be supplied from the Secretariat from which I believe the whole establishment has been drafted. It is not desirable as yet to decide upon making the establishment a permanent one. It may be settled after experience for a further period of say two years more.

5. The delay in submitting the Registrar's letter to Government was due to the time taken in getting the information regarding the establishment entertained in Madras and to my desire to deal with the subject after personally discussing it with the Registrar.

I have the honor to be,

Sir,

Your most obedient servant,

For Revenue Commissioner.

BK

Letter No. 423/C.S.6 dated 18/19th March 1908 from the Registrar of Co-operative Societies in Mysore, to the Revenue Commissioner in Mysore.

---

With reference to para 4 of my letter No. 381/C.S.42 dated the 15th February 1908, I have the honour to submit the following proposals involving certain changes in the scale of establishment sanctioned for this office in Government Order No. 3299-301/G.M. 164-05-1, dated 23rd November 1905.

2. From para 4 of the latter order it will be observed that the Government sanctioned the present establishment subject to adjustment after some experience was gained. Having now worked with the existing establishment for nearly 2½ years, I trust I shall be considered to have waited sufficiently long to gain the requisite experience for making the present proposal.

3. First and foremost among my requirements is an agency for the periodical inspection and audit of the Co-operative Societies in the State of which there are at present 22, and for furnishing the information I need prior to sanctioning the formation of a Society. The scheme has now become known and is regarded by the people with favour, and as a consequence the number of applications for establishing more societies is largely increasing. Hitherto where I could not go to satisfy myself as to the real requirements of a place where a society was proposed to be started, I have depended for information upon local officials or other persons known to me. This method of gathering information has by no means been satisfactory. In the next place in the audit and inspection of the accounts of Societies, great care and help are needed. At the start, none of the Societies will be conversant with the business methods and account-keeping and for at least a few months in the beginning, each Society started has to be taken in hand and strictly supervised so that the managing members of the Society may acquire the habit of doing their work according to defined rules and methods. Formal official inspections and formal official audits suffice when

the members are fully conversant with the business which the Societies are required to transact; but at present what is wanted is a closer touch with the Societies by means of personal knowledge of the men that compose a Society, by understanding their wants and difficulties, and by suggesting remedies suited to local conditions. In British Indian Provinces, the staffs of the Registrars are being strengthened by the addition of Deputy Collectors and Inspectors. But in view of the smallness of the Mysore State, as compared with a British Indian Province, I think a modest proposal is all that is needed at present.

4. Accordingly, I beg to propose that an Inspector of Co-operative Societies, with the rank and designation of a Deputy Amildar may be appointed. An Officer of this grade is very essential considering that the work lies mainly among agriculturists and artizans in rural parts, where people have often seen no higher Officer than an Amildar. In this Connection, I beg to state that at the Conference of Registrars held at Simla in the year 1906, at which I had the honour of being present, it was resolved that for the success of the Co-operative movement inspection and audit on the spot were essential, and in view of their importance, Inspectors of the grade of Tahasildars were to be appointed. The Local Governments in British India have been considering proposals made by the Registrars in this direction and in the Madras Annual Report for 1906-07, Dewan Bahadur Mr.P.Rajagopalachar has congratulated himself on the audit work being kept completely current by his Inspectors, the general inspection work falling on him and his Deputy Collector, and refers to the proposals submitted by him for strengthening his inspection staff. In Mysore, an Inspector of the grade of the Deputy Amildar will not only be helpful in inspecting the existing Co-operative Societies and Agricultural Banks, but will also be helpful to the Registrar in organizing new Societies and in guiding the Societies already started on correct lines. I fear that in this State, Honorary Organizers are not able to do much in the development of the movement, and we have mainly to depend on salaried Officers, at any rate for the present.

5. The Office Establishment also needs revision as in the accom-

panying

panying proposition statement. My appointment as the Inspector of Agricultural Banks has considerably added to the work of the Clerks of my Office as no separate establishment was given for the Agricultural Banks. One Clerk is solely needed for the Agricultural Banks work and one for Co-operative Societies. The third Clerk will do the registering and despatching work. A Mutsad'i on Rs.15/- is needed for doing exclusively Kannada work in connection with the Agricultural Banks which is much. He will also look to records, stationery and miscellaneous work. The Head and Second Clerks will have often to travel all over the Province and the proposed salaries are in their cases intended to compensate to some extent the cost of such travelling. The Head Clerk will as at present be the chief ministerial official and shall draft letters, supervise the correspondence, look to the prepartion of accounts, returns, reports etc. relating to both the Co-operative Societies and Agricultural Banks and shall be responsible for their correctness and for their despatch in time. He may have also to be utilised now and then for auditing the accounts of the Agricultural Banks and Co-operative Societies. One of the e Clerks will have also to accompany me in my tours.

6. The financial effect of the proposals will be, inclusive of the salary of the Inspector of Co-operative Societies, an increase of Rs.100/- a month or 1,200 Rs. a year. With due regard for the growing needs for the work the increase is one which the Government will, I hope, view favourably after an interval of nearly two years and half during which the work has been organised and has progressed. I have tried to restrict myself to the real needs of my work as it has grown at present and I fully hope that the scheme will be placed before Government for sanction with your powerful support.

7. In passing I may state whether it is necessary to keep up the tentative character of the clerical establishment. Whether a special Registrar and a special Deputy Amildar, supposing one

is

is appointed now, or continued or not after September 1909, the growing nature of the work by whomsoever it may done requires the continuance of the clerical establishment and I beg to recommend that this revised establishment may be permanently sanctioned. In any case I beg that the scheme as now proposed by me may be sanctioned with effect from July the beginning of the next official year the excess provision needed being made in the Budget."

---

" C o p y."

For Revenue Commissioner.

G.R.S. 26]

File No. 14

Serial No. 2

Diary No. of letter replied to 752

No. H 2673

11-12-08

General and Revenue Secretariat

(Bangalore

, the 190

Date of issue 11th Decr/08

Signed by [illegible]

To The Pen Commr.

Sir,

Adverting to your letter No 2571 of 25 the August ot regarding the revision of the Establ of the Registrar of Cooperative Societies I am directed to request you to be so good as to forward the proposition statement referred to in the Registrars letter which formed an enclosure to it ~~the above letter~~ A copy of the

over.

SUBJECT.

[illegible] 10/12/08

Madras rules ~~on the subject of the~~ to audit of the acts of the Co-operative Societies may also be obtained if possible forwarded for reference

Mr to 9/12/87 For Secy

*List of enclosures.*

*Copied by*

*Examined by*

MGCPB—30,000—16-2-05

No. 6129/1

OFFICE OF THE REV. COMR. IN MYSORE,

*Bangalore*, 12th December 1908

FROM

A. RANGASWAMI IYENGAR, ESQ., B.A., B.L.,
*Revenue Commissioner in Mysore.*

To

*The Secretary to the Government of*
*His Highness the Maharaja of Mysore,*
*General & Revenue Departments.*

SIR,

As desired in your letter No.Fl.2673/B.14-08-2 dated the 11th December 1908, I have the honor to forward herewith the proposition statement received with his letter No.423/C.S.6 dated the 19th March 1908 from the Registrar of Co-operative Societies submitting proposals for revision of his establishment. I have written to the Registrar for a copy of the Madras Rules for audit of the accounts of Co-operative Societies, if available, and I shall send it if received from him.

I have the honor to be,

Sir,

Your most obedient servant,

For Revenue Commissioner.

B.K.R.

B-14-08

(3)

Proposition Statement.

Rev. Com. Form 12.

190 .

From

A. RANGASWAMI IYENGAR, Esq., B.A., B.L.,

Revenue Commissioner

in Mysore.

*To*

*The Secretary to the Government of*
*H. H. the Maharaja of Mysore,*
*General & Revenue Departments.*

Dated 12th

Despatched 16" December 1908.

Received

No. 6129.

Enclosure No. one.

Forwarding the proposition state-ment received from the Registrar of Co-operative Societies in Mysore, submitting proposals for revision of his establishment.

Young & Co., Printers, 2,000—6-3-07.

Statement of proposition for the revision of Establishment

| Government order sanctioning the appointment | Office to which the proposition refers | Present Scale | | | Proposed Scale | | |
|---|---|---|---|---|---|---|---|
| | | No. | Designation | Pay | No. | Designation | Pay |
| No. 3299-301- G.M 164-05-1 dated 23rd. November 1905 | Office of the Registrar of Co-operative Societies | 1 | Head Clerk | 70-- | 1 | Deputy Amildar (Inspector of Co-operative Societies) | 100-- |
| | | 2 | Second Clerk | 40-- | 2 | Head Clerk | 60-- |
| | | 3 | Third Clerk | 35-- | 3 | Second Clerk | 45-- |
| | | 4 | Fourth Clerk | 25-- | 4 | Third Clerk | 30-- |
| | | | Menial Establishment | 65-- | 5 | Fourth Clerk | 20-- |
| | | | | | 6 | Mutsaddi | 15-- |
| | | | | | | Menial Establishment | 65-- |
| | | | Total | 235-- | | Total | 335-- |

Bangalore
19th March 1908

M. Shamanna Rao.

Registrar, Co-operative Societies in Mysore.

OFFICE OF THE REGISTRAR OF CO-OPERATIVE SOCIETIES IN MYSORE.

No. 393 / Co 64

Dated, Bangalore, 26th January 1909.

From.

M. Shama Rao, Esq., M.A.
Registrar of Co-operative Societies
in Mysore.

To

K.S. Chendrasekhara Aiyar, Esq., B.A. B.L.
Secretary to the Government of Mysore,
General and Revenue Departments.

Sir,

With reference to the Revenue Commissioner's official Memorandum No. 6130 dated 12/16 December 1908 (copy enclosed) regarding the rules for the audit of accounts of Co-operative Credit Societies, if any, in Madras, I have the honour to for--ward herewith a copy of letter No. 1349 dated 23rd December 1908 received from the Registrar of Co-operative Credit So--cieties in Madras. The letter shows that there are no stereotyped rules according to which the audit work is done in that Presidency.

I have the honor to be,
Sir,
Your most obedient servant,

M. Shama Rao

Registrar.

1909

From

The Registrar, Co-operative Societies in Mysore

To

The Secretary to the Govt. of H. H. the Maharaja of Mysore, Genl & Rev. Depts.

Dated 26th January 1909

Despatched 27

Received

General No. 393

No. CS 64

Enclosure No. Two

Forwards copy of letter No. 1349 dated 23rd December 1908 received from the Registrar of Co-operative Credit Societies in Madras, re. the rules for audit of the accounts of Co-operative Societies in Madras.

- 4

8 (no. 4)

Office of the Revenue Commissioner

No. 6130. in Mysore.

Dated Bangalore 12/16 in December 1908.

O f f i c i a l M e m o r a n d u m.

----------ooOoo----------

The Registrar of Co-operative Societies in Mysore is requested to send, if available, a copy of Madras Rules for audit of accounts of Co-operative Societies as the same is re--quired for reference by Government.

Sd/. K. Subba Rao.

For Revenue Commissioner.

Copy

M. Shama Rao

*Registrar, Co-operative Societies in Mysore.*

Letter No. 1349 dated 23rd December 1908 from the Registrar of Co-operative Credit Societies, Madras, to the Registrar of Co-operative Societies in Mysore.

---

" In reply to your letter General No. 338/C.S.64 of 08 dated 18th December 1908, I have the honour to inform you that there are no formal rules for the audit of the accounts of co--operative Credit Societies prescribed in this province. The audit reports are prepared with reference to previous years' reports and on check in office wanting information is called for from Inspectors.

" C o p y "

M. Shamaraoo.

Registrar, Co-operative Societies
in Mysore.

Office of the Registrar of Co-operative
Societies in Mysore.

No. 394
c/14

Dated, Bangalore, 26th January 1909.
27

From.

M. Shama Rao, Esq., M.A.
Registrar of Co-operative Societies
in Mysore.

To.

K.S. Chendrasekhara Aiyar, Esq., B.A. B.L.
Secretary to the Government of Mysore,
General & Revenue Departments.

Sir,

With reference to the Revenue Commissioner's official Memorandum No. 5768 dated 4th December 1908, ( copy enclosed ) I have the honour to forward herewith a copy of the rules framed by Mr. J.S. Chakravarti, the present Comptroller of Mysore, for audit of accounts of Co-operative Credit Socie--ties in Bengal, together with my suggestions noted in juxta--position whenever modifications suited to the conditions in Mysore seemed to me necessary.

I have the honour to be,

Sir,

Your most obedient servant,

M. Shama Rao

Registrar.

I 58 1909

From

26/10

The Registrar, Co-operative Societies in Mysore.

To

The Secretary to the Govt. of Mysore, Genl & Ben Dep

Dated 26th January 1909.

Despatched 27

Received

General No. 394
No. co 64

Enclosure No. Two.

Forwards a copy of the Rules for audit of accounts of Co-operative Credit Societies in Bengal together with his suggestions.

Copy of audit rules taken up by Banking F. 28.

Ind 29/5

Office of the Revenue Commissioner
in Mysore.

Dated Bangalore 30th November 1908.
4th December.

No. 5768.

OFFICIAL MEMORANDUM.

The Registrar of Co-operative Societies in Mysore is requested to send a copy of the rules framed for the guidance of auditors of accounts of Co-operative Societies in Bengal, if one is avialable with him. It is required by Government in connection with the prescribing of similar rules for Mysore now under consideration. The Registrar is also requested to give his opinion in regard to the adoption of such rules in Mysore, with any modifications that may be thought expedient.

Sd/. K. Subba Rao.
For Revenue Commissioner.

" True Copy."

M. Shama Rao.

Registrar, Co-operative Societies
in Mysore.

No. 402
C.S.6 En.5

Office of the Registrar of Co-operative Societies in Mysore.

Dated, Bangalore, 27th January 1909.
29

From

M. Shama Rao, Esq., M.A.,
Registrar of Co-operative Societies
in Mysore.

To

K. S. Chendrasekhara Aiyar, Esq., B.A.B.L.,
Secretary to the Government of Mysore,
General and Revenue Departments.

Sir,

I have the honor to invite attention to my letter No. 423/C.S.6 dated 19th March 1908 addressed to the Revenue Commissioner regarding the revision and strengthening of my establishment, in consideration of the work having grown largely since the inception of the co-operative movement in September 1905, and of the certainty of its further development. I beg also to invite attention to para 56 of my last Annual Report, and to the observation contained in the last para of Government Order No. Fl. 2195-B.16-08-2 dated 11th November 1908 reviewing the Report as to the subject of giving an audit staff to the Registrar being under the consideration of Government. My proposals, however, were made so long ago as March last, and since then the number of societies has increased from 23 to 37. There are also other applications pending

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B2630

From

The Registrar of Co-operative Societies in Mysore

To

The Secretary to Government, Gen. & Rev. Depts.

Dated Bangalore, 27/29 January 1909

Despatched

Received

General No. 402

No. C.S. 6

Enclosure No. five

Submits revised proposals for strengthening his establishment.

which are under scrutiny. The movement has now become widely known, and its hopeful development throughout British India has been an encouraging factor to the people in Mysore. The question of readily finding funds for the rural co-operative societies has been solved by the establishment at Bangalore very recently of a Central Bank of which Rajamantra-pravina Mr. C. Srinivasa Iyengar, retired councillor, is the President. The impetus that the movement has received by the success that has attended it in all parts of India, the wider knowledge of it among the people, and the facilities that have been created for obtaining the necessary funds, have all combined to give a stimulus to the demand for more of these societies being formed in rural parts: and I therefore respctfully urge that further delay in the strengthening of my staff will only have the effect of retarding the progress of these societies, and discouraging those that are anxious to take advantage of their benefits .

2. I however consider that my original proposals require revision, as they were made more than ten months ago and on account of the new circumstances indicated in the above para. In the first place, I require more assistance for the organization of Co-operative Societies in mofussil places and their inspection. Besides the places which appear to me to be suitable centres for co-operative societies being established, and which require investigation, applications from other places come to to me at present and their suitability or otherwise for the purpose in view has to be investigated. As I have already said in para 3 of my letter to the Revenue Commissioner, the information that I now procure from the local officers is not adequate and, from the point that I have to view, is perfunctory. Hence is the need of a separate staff, who know the work and who are able to appreciate the obstacles in the way of establishing a successful co-operative society.

3. At present, this need has become greater as no recommendation to the Central Bank at Bangalore for advancing loans can be made excepting in those cases where I may be able to complete the necessary preliminary enquiries which generally take a long time and involve frequent correspondence before the Bank and the villagers can understand one another properly.

4. In Madras and other British provinces this difficulty has been overcome by giving to the Registrar a separate ~~a~~ audit and organizing staff. I submit copy of a letter from the Madras Registrar detailing how the organizing and auditing work in this Presidency is being performed. In Mysore we have to proceed on the same lines and unless we do so for some years to come, I make bold to say that we can neither create confidence among capitalists nor diffuse the required modicum of knowledge among the working members of a society. Once this task is accomplished, I believe that afterwards Government will have an excellent agency for influencing village life so far as its economic growth is concerned, and thereby will be able to enhance the material welfare of the peasants and artizans.

5. I therefore deem it necessary that I should have besides the services of a Deputy Amildar, proposed in my letter of [illegible], an Inspector [illegible], who will help the Registrar in the selection of suitable places for establishing societies, in the inspection of the existing societies and of those that are certain to come into existence in the future and in the procuring of information, to the satisfaction of the Central Bank, regarding security offered, the purposes for which ~~loans are~~ required etc., when rural agricultural co-operative societies make applications for loans.

6. The duties of the four clerks will be as detailed in para 5 of my letter addressed to the Revenue Commissioner, but on account of the work requiring men of good calibre and of good

good education, I deem it necessary that the pay should be a little higher than what I proposed in the above letter. I append a revised proposition statement which contains the details of my proposals. I also append certain extracts from the Co-operative Conference Reports and from the Reports of the various Registrars, which go to shew the great necessity which has impelled me to submit the proposals that I now make for the early and favorable consideration of Government, involving as they do an additional expenditure of less than Rs. 2,000 per annum.

I have the honor to be,

Sir,

Your most obedient servant,

M. Shamma Rao.

Registrar.

Statement of proposition for the revision of Establishment.

| Government order sanctioning the appointment | Office to which the proposition refers. | Present scale | | | Proposed scale | | | |
|---|---|---|---|---|---|---|---|---|
| | | No. | Designation | Pay | No. | Designation | Pay | |
| | | | | Rs. as. P. | | | Rs. as. P. | |
| Fl. 3299 = 301. G.M. 164-05-1 dated 23rd November 1905 | Office of the Registrar of Cooperative Societies | 1 | Head Clerk | 70-0-0 | 1 | * Deputy Amildar | 100-0-0 | * For helping in the organization and inspection of Cooperative Societies |
| | | 1 | Second Clerk | 40-0-0 | 1 | * Inspector of Cooperative Societies | 70-0-0 | |
| | | 1 | Third -do- | 35-0-0 | 1 | Head Clerk | 60-0-0 | |
| | | 1 | Fourth -do- | 25-0-0 | 1 | Second Clerk | 50-0-0 | |
| | | | | | 1 | Third -do- | 35-0-0 | |
| | | | | | 1 | Fourth -do- | 20-0-0 | |
| | | | Menial Establishment | 65-0-0 | | Menial Establishment (as at present) | 65-0-0 | |
| | | | Total Rs. | 235-0-0. | | Total Rs. | 400-0-0 | |

Bangalore
27th January 1909

[illegible signature]

Registrar, Co-operative Societies
in Mysore.

Statement of proposition for the revision of Establishment.

(D'f copy)

| Government order sanctioning the appointment | Office to which the proposition refers | Present scale | | | Proposed scale | | | |
|---|---|---|---|---|---|---|---|---|
| | | No. | Designation | Pay | No. | Designation | Pay | |
| No. 3299-301 G.M. 164-05-1 dated 23rd November 1905. | Office of the Registrar of Co-operative Societies | 1 | Head Clerk | 70-0-0 | 1 | *Deputy Auditor | 100-0-0 | * For helping in the organization and inspection of Co-operative Societies |
| | | 1 | Second Clerk | 40-0-0 | 1 | *Inspector of Co-operative Societies | 70-0-0 | |
| | | 1 | Third do | 35-0-0 | 1 | Head Clerk | 60-0-0 | |
| | | 1 | Fourth do | 25-0-0 | 1 | Second Clerk | 50-0-0 | |
| | | | - | | 1 | Third do | 35-0-0 | |
| | | | | | 1 | Fourth do | 20-0-0 | |
| | | | Menial Establishment | 65-0-0 | | Menial Establishment (as at present) | 65-0-0 | |
| | | | Total | 235-0-0 | | Total | 400-0-0 | |

Bangalore
20th January 1909

H. Shama Rao

Registrar, Co-operative Societies in Mysore.

D.O. Letter dated Madras, 16th July 1908 from the Registrar of Co-operative Credit Societies, Madras to the Registrar of Co-operative Societies in Mysore.

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" I am in receipt of your D.O. letter dated 3rd July enquiring what establishment has been given by the Madras Government for the organization and supervision of Co-operative Credit Societies and what the nature of the duties performed by the members thereof is.

2. The establishment under my control as at present constituted is as follows:-

(a) Organizing and inspecting staff.

One Inspector on Rs. 100-10-150,

One Inspector on Rs. 75-5-100,

Two Inspectors on Rs. 40-2½-60 each,

Two Inspectors on Rs. 35 each.

The first two Inspectors were recently entertained. Besides the Inspectors, Government has given me an officer of the rank of a Deputy Collector to help me in organizing societies.

(b) Clerical staff.

Head Clerk on Rs. 70,

Second Clerk on Rs.50,

Third Clerk on Rs. 35, ~~and~~
Fourth Clerk on Rs- 25 and
One clerk for the Special Deputy Collector on Rs. 25.

3. There are now 101 societies registered in 20 districts out of 24 districts in this Presidency; and each Inspector excepting the senior one is allotted a specified area as shown

below:-

| No. of section | Districts. | No. of Societies | Remarks. |
|---|---|---|---|
| I | 5 | 16 | Under Special Dy. Collector & one Inspector works under him. |
| II | 4 | 14 | |
| III | Madras City | 4 | Under Spl.Dy. Collector. |
| IV | 2 | 22 | |
| V | 4 | 21 | |
| VI | 4 | 24 | |

4. The Inspectors combine in themselves both the duties of organisation of new societies and of audit of accounts of the older ones. Applications received for formation of societies are forwarded either to the Special Deputy Collector or to Inspectors for local enquiry. They make elaborate enquiries, help the organisers, in the majority of cases, in framing by-laws suited to their requirements and report finally on the suitability or otherwise of establishing societies in those places. After registration is over, the Inspectors are deputed to start the societies on their work. They have then to coach them up properly in their duties and especially with regard to maintenance of accounts. Every society, of course, will not require constant inspection and close supervision for all ~~the~~ time to come, but it is at any rate, necessary that such check should be exercised for the first two or three years of its existence.

Besides, the routine work of auditing the accounts of older societies has to be kept going throughout the year without reference to new societies which are being put in the way. As audit work is the first charge on Inspectors, particular attention in this matter is enforced on them. The accounts of societies are audited in the course of their tours, defects are set right then and there; and the level of efficiency of societies is thus kept up without

allowing them to shift for themselves.

Then there is the final audit of the accounts to be made up for a co-operative year which in this Presidency synchronises with the fasli year (1st July to 30th June). This engages them for one month often much longer and sometimes clerks from my office have to be deputed to relieve the Inspectors.

My Special Deputy Collector besides attending to organization work also audits the accounts of selected societies.

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" Copy".

K. Shamna Rao

Registrar.

Extracts from the proceedings of the Conference of Registrars of Co-operative Credit Societies.

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1st Conference - 1906.

It was unanimously agreed that:-

x x x

" Inspectors should be appointed by the Registrar and should be carefully selected for their personal qualifications and should receive a substantial rate of pay;

" that they should be of a stamp and status similar to that of Tahsildars, Mamlatdars and Sub-Deputy Collectors or Naib-Tahsildars;"

X x x x x x

" that inspection and audit should invariably be made on the spot ".

2nd Conference - 1907.

The following note by the Bengal Registrar on the subject of increase of staff was read:-

The question of staff - " Now that a certain amount of progress has been made and societies are springing up over a a large area, it is essential that each Registrar should have a personal assistant, whom he can employ to look after work at head quarters while he himself is on tour, and to visit districts where ~~some-one~~ the presence of some one is urgently required to avert disaster. Travelling over a whole province by rail and road continuously for six months or more in the year is very wearying, and it is necessary that the Registrar should have some relief; much time too can be saved by sendin

sending such a trusted officer a week or two ahead to prepare the minds of the people for the Registrar's visit, and much disappointment can be saved by this way. In all the larger provinces these difficulties have been felt, and officers of the class of Extra-Assistant Commissioners and Deputy Collect--ors have been placed on special duty for short intervals to assist the Registrar. The disadvantage of losing an officer who has been trained in the work just at the time when he has learned what is required and just when he has come to take an entusiastic interest in co-operation is very great, and I would suggest that an officer of this kind be appointed to as--sist the Registrar throughtout the year and in all the larger provinces. The extra would amount ot something like Rs. 4,000 per annum."

It was agreed that in all the larger provinces there should be a permanent assistant to the Registrar, not below the rank of a Junior Deputy Collector. In addition to the ad--vantages already pointed out by the Bengal Registrar, the appointment of such an officer would ensure some continuity ---- in the work. A Deputy Collector has already been ap--pointed in Madras, and in three cases applications have already been made by the Regsitars to their Local Governments for such assistance.

3rd Conference - 1908.

Existing staff:-

" It was decided that in view of the great variety of local conditions, the particular needs of the vari--ous provinces in regard to staff and establishment must be left to the Local Government concerned to deal with. The Con--ference however was of opinion that there could be no reason--able doubt that an increase of staff was urgently required in some provinces. "

K. Ramachandra Rao.

*Registrar, Co-operative Societies*

## A U D I T & I N S P E C T I O N.

Extracts from reports on the working of Co-operative Credit Societies in the various Provinces of British India. for the year 1907-08.

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### M A D R A S.

" The audit work of all societies was kept going on throughout the year; and hence I am able to include the audited figures of as many as 66 societies in the present report though the report is submitted so soon after the close of the year. The Inspectors have continued to work hard and work well under the very trying circumstances. The quality of the audit is uniformly good and I have no doubt that a good deal of the prestige of the societies is due to the thoroughness of audit. The work of inspection is also heavy; the newer societies require frequent inspections by way of instruction; and the older ones are inspected to see that the work is continued on proper lines ."

### B O M B A Y.

" The appointment of the audit staff mentioned above has relieved anxiety on the score of audit. It is true that mistakes discovered are nearly always trifling; but the certainty of correctness is invaluable; and accounts systematic and neat from the beginning, do much towards securing this. The auditors are the instructors par excellence in this art. Inspection has followed the usual routine. "

B E N G A L.

" The supreme importance of inspection is not open to question. That is the principal lesson of last years work. Europe learned it long ago, and Indian conditions emphasize its importance. Inspection ensures a searching enquiry into the details, corrects mistakes, detects misconduct, prevents stagnation and gives confidence to the members. No society can afford to do without it at any stage of its history, and in infancy it is indispensable. It is not too much to say that the future of the movement depends more upon an adequate provision for inspection and control than upon any other single factor.

Audit and inspection differ only in the degree of minuteness and formality. Inspection refers to the periodical visits of the Registrar and his Assistants, audit to the formal annual examination at which the figures for the annual report are collected. The latter could be made in any month; but until the societies become sufficiently educated to submit accurate returns, this formal audit required by law must take place at a stated time each year. For ordinary inspections I have prepared a set of detailed instructions for our clerks; and an attempt has this year been made to carry out a scientific audit. Mr. J.S. Chakravarty, Examiner of local accounts, has very kindly drawn up instructions which provide not only for an arithmetical audit of books and balance sheets , but for a minute enquiry into a society's knowledge of co-operative principles and methods. Our auditors were trained under his supervision, and the books of every registered society have been locally examined. I find that in most cases the audit is welcomed especially by the better societies. "

EASTERN BENGAL & ASSAM.

" The accounts of every society were audited at-least once ~~a year~~ during the year. Several societies were inspected twice or thrice. I personally inspected and audited the accounts of 123 societies, the remaining 12 having been inspected by my Assistants. With every audit, balance sheets were prepared and a list of outstanding loans made out and examined. As in the previous years the audits did not disclose any dishonesty or misappropria--tion, but the accounts were too often found to be in--complete and full of inaccuracies; I had often to write up the accounts first and then audit them. The mistakes are as often due to ignorance as to negligence. I find it very difficult to train Accountants successful--ly. Educated men in charge of the accounts of the best urban Banks are often as careless as the almost illiterate Secretaries of the rural societies in remote villages. However, the system of keeping accounts has now been uni--fied and the audit, once the accounts are duly written up is not difficult. There has been no objection to the ac--count books prescribed, and even the least educated of the Secretaries has not complained of any difficulty in writing them up. The work of audit took up a very large portion of my time, but from this year I expect some relief, as an Auditor has been appointed to help me. "

UNITED PROVINCES OF AGRA AND OUDH.

" The accounts of all the societies were audited during the year either by the Registrar or by the Inspect--ors under his orders. Only trifling errors in the accounts were found, but the inspections were most useful in bringing to light defects of working. In but few cases were inspection notes recorded by revenue officers and in fact it is only in special cases where the inspecting officer is well

well acquainted with the subject and is prepared to devote a considerable amount of time to it that formal inspec--tions serve any useful purpose. At the same time district officers can assist as will be shown later by a sympathetic attitude towards the societies and by taking an active part in the direction of the affairs of District Banks. It is hoped that in time a large portion of the Registrar's duties in connection with audit and inspection will be made over to the District Banks, and a beginning has been made in Unao where a local Inspector has been appointed. He is paid by a fund raised from the town and rural societies and provision is made for his pension. "

x x x

" The Inspectors of the department have been on tour almost throughout a very trying year. All have worked with tact and resource, but it is on Munshi Yusuf Ali that the hardest work has fallen, and he has carried it through to my complete satisfaction.

B U R M A.

" The figures for the year 1906-07 have, in every case, been verified, and I think the figures exhibited in the statements attached to this report may be accepted as correct in all particulars.

I have this year had a sufficient staff to per--mit of all acounts being checked and figures for the statements being obtained in July 1908. Statistics for Meiktila District were obtained and supplied by Mr. Keith Settlement Officer."

x x x

" With my increased staff I shall now be able to polish up the accounts keeping of all the Societies, and the four months, August to November, will be especially devoted to educational work of this kind. "

M. Shamaraoo

*Registrar, Co-operative Societies in Mysore.*